

FISCAL BODY BINDING ADOPTION AND NON-BINDING REVIEW PROCESS FOR UNIT BUDGETS, LEVIES, AND TAX RATES

November 1: Last day to adopt budgets, levies, and tax rates.

Schools are not civil taxing units and are not included in the review process.

If unit is a cross-county unit, the unit must submit its budget to the county fiscal body where the greatest part of the civil taxing unit's net assessed valuation is located.

Failure by the unit to submit a proposed budget, levy, and tax rate will result in the continuation of the most recent annual appropriations and annual tax levy for the following budget year.

If county council does not review and make recommendations, the county budget is held to the previous year's budget and levy.

<p><i>City, town, and county fiscal bodies having the responsibility of adopting another unit's proposed budget, levy, and tax rate must publish notice of the adoption hearing twice in accordance with IC 5-3-1-2(b) and indicate which unit's budget they will be adopting.</i></p>
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<i>Civil Taxing Unit</i>	<i>Non-Binding Review</i>	<i>Binding Adoption</i>	<i>Statutory Deadline</i>	<i>Notes</i>
	<i>(County Fiscal Body)</i>			
County			10/15	County fiscal body must complete review and issue non-binding recommendation to all appropriate civil taxing units.
			(15 days before the civil taxing unit adopts next year's budget)	
City/Town (Elected)	X		9/17	City/town must submit budget to county council for non-binding review and recommendation.
			(45 days before the civil taxing unit adopts next year's budget)	
Township (Elected)	X		9/17	Township must submit budget to county council for non-binding review and recommendation.
			(45 days before the civil taxing unit adopts next year's budget)	
Library (Appointed)	X		9/17	Library must submit budget to county council for non-binding review and recommendation.
	(If budget under AVGQ)		(45 days before the civil taxing unit adopts next year's budget)	
		X	10/1	
		(If budget over AVGQ)	(30 days before fiscal body is required to adopt next year's budget)	If the library budget is over the AVGQ, it must submit its budget to the county/city/town fiscal body (whichever is applicable) for adoption.
			It is necessary to know the fiscal body's scheduled adoption date to meet this requirement.	

<i>Civil Taxing Unit</i>	<i>Non-Binding Review (County Fiscal Body)</i>	<i>Binding Review</i>	<i>Statutory Deadline</i>	<i>Notes</i>
Redevelopment Commission (Appointed)	X (If budget under AVGQ)		9/17 (45 days before the civil taxing unit adopts next year's budget)	Redevelopment commission must submit budget to county council for non-binding review and recommendation.
		X (If budget over AVGQ)	10/1 (30 days before fiscal body is required to adopt next year's budget)	If the redevelopment commission budget is over the AVGQ, the unit must submit its budget to the county/city/town fiscal body (whichever is applicable) for adoption.
			It is necessary to know the fiscal body's scheduled adoption date to meet this requirement.	
Sanitary District (Appointed)	X (If budget under AVGQ)		9/17 (45 days before the civil taxing unit adopts next year's budget)	Sanitary district must submit budget to county council for non-binding review and recommendation.
		X (If budget over AVGQ)	10/1 (30 days before fiscal body is required to adopt next year's budget)	If the sanitary district budget is over the AVGQ, the unit must submit its budget to the county/city/town fiscal body (whichever is applicable) for adoption.
			It is necessary to know the fiscal body's scheduled adoption date to meet this requirement.	
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Airport Authority (Appointed)	X (If budget under AVGQ)		9/17 (45 days before the civil taxing unit adopts next year's budget)	Airport authority must submit budget to county council for non-binding review and recommendation.
		X (If budget over AVGQ)	10/1 (30 days before fiscal body is required to adopt next year's budget)	If the airport authority budget is over the AVGQ, the unit must submit its budget to the county/city/town fiscal body (whichever is applicable) for adoption.
			It is necessary to know the fiscal body's scheduled adoption date to meet this requirement.	
City Transit System (Appointed)	X (If budget under AVGQ)		9/17 (45 days before the civil taxing unit adopts next year's budget)	City transit system must submit budget to county council for non-binding review and recommendation.
		X (If budget over AVGQ)	10/1 (30 days before fiscal body is required to adopt next year's budget)	If the city transit system budget is over the AVGQ, the unit must submit its budget to the county/city/town fiscal body (whichever is applicable) for adoption.
			It is necessary to know the fiscal body's scheduled adoption date to meet this requirement.	

<i>Civil Taxing Unit</i>	<i>Non-Binding Review (County Fiscal Body)</i>	<i>Binding Review</i>	<i>Statutory Deadline</i>	<i>Notes</i>
Conservancy (Elected or Appointed)	X (If Board is elected)		9/17 (45 days before the civil taxing unit adopts next year's budget)	Conservancy district must submit budget to county council for non-binding review and recommendation.
(Note: Transition from elected to appointed board can occur. If you have questions, contact DLGF. Legal Division will be consulted.)				
		X	10/1	If conservancy district's board consists of a majority of non-
		(If Board is appointed)	(30 days before fiscal body is required to adopt next year's budget)	elected members, it must submit its budget for binding adoption even if the budget is below AVGQ.
			It is necessary to know the fiscal	
			body's scheduled adoption date to meet this requirement.	
Solid Waste Management District (Appointed)		X (Board is appointed)	10/1 (30 days before fiscal body is required to adopt next year's budget)	Since SWMD's board consists of a majority of non-
			It is necessary to know the fiscal	elected members, it must submit its budget for binding adoption even if the budget is below AVGQ.
			body's scheduled adoption date to meet this requirement.	
Fire Protection District (Appointed)		X (Board is appointed)	10/1 (30 days before fiscal body is required to adopt next year's budget)	Since fire protection district's board consists of a majority of non-
			It is necessary to know the fiscal	elected members, it must submit its budget for binding adoption even if the budget is below AVGQ.
			body's scheduled adoption date to meet this requirement.	